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Attorney's Docket No. EXCEL.001A

DECLARATION AND POWER OF ATTORNEY - USA PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

I believe I am an original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **TELECOMMUNICATIONS GATEWAY AND METHOD**; the specification of which was filed herewith as Application Serial No. to be assigned.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above;

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56;

I hereby claim the benefit under Title 35, United States Codes § 119(e) of any United States provisional application(s) listed below:

I hereby revoke any previous powers of attorney in the subject application, and hereby appoint the registrants of GAZDZINSKI & ASSOCIATES, 3914 Murphy Canyon Road, Suite A232, San Diego, California 92123, Telephone (858) 505-1166, including Robert F. Gazdzinski, Registration Number 39,990, as its attorneys with full power of substitution and revocation to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected herewith.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful, false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of first inventor: Frederick J. Kiko.

Inventor's signature

Date

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